



Department of Motor Vehicles  
Tax Services  
P.O. Box 27422  
Richmond, Virginia 23269-7422

## VIRGINIA FUELS TAX DISTRIBUTOR'S REPORT

FT448 (Rev. 09/03)

Read the filing information and instructions on back.

Enclose a \$50 penalty if your report is not filed on time. (See Information on back.)

☐ Amended Report  
(Check this box if this is an amended report.)

### DISTRIBUTOR INFORMATION

PLEASE TYPE OR PRINT IN INK

Name		FEIN/SSN		Report Month/Year	
Mailing Address		City		State	Zip Code
Telephone Number ( )	Fax Number ( )		e-mail Address		

### SECTION 1 - INVENTORY, RECEIPTS, AND DISBURSEMENTS SUMMARY

	Gasoline Gasohol	Diesel Undyed	Aviation Jet Fuel	Aviation Gasoline	Diesel Dyed	Kerosene	Heating Oil	Other Products
1. Enter Beginning Inventory in gallons by product type. (Note: This must agree with prior the month's ending inventory.)								
2. Add each reported receipt schedule to calculate Total Receipts.								
3. Add Lines 1 and 2 together and enter the Total Gallons Available.								
4A. Add each disbursement schedule reported in Part A to calculate Total Disbursement.								
4B. Enter all disbursements not reported on Line 4A.								
5. Add together Lines 4A and 4B, subtract the results from Line 3, and enter the Gallons Available.								
6. Enter Gains (+) or Losses (-) in gallons.								
7. Add gains or subtract losses on Line 6 to/from Line 5 and enter the Ending Inventory in gallons by product type.								

### SECTION 2 - PENALTY AND INTEREST CALCULATION

8. LATE REPORTS ONLY: Record the Penalty for late reports. (\$50)	\$
9. LATE REPORTS ONLY: Calculate the interest for late reports at \$.01 times Line 8 compounded monthly.	\$
10. Add together Lines 8 and 9 to calculate the TOTAL AMOUNT DUE.	\$

### SECTION 3 - DISCOUNT INFORMATION

11. Enter the total amount of Percentage Discount that you deducted from payments to your suppliers.	\$	
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### CERTIFICATION

I certify that I have read this report and all supporting documents; and know and understand their contents and that all information on both the report and supporting documents is true and accurate, and complete.		
Authorized Representative's Name (please print)		Title
Authorized Representative's Signature		Date
Telephone Number ( )	Fax Number ( )	e-mail Address



## FILING INFORMATION

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Provide all information requested on this report **and** attach all required schedules.

Your report must be postmarked by the 15<sup>th</sup> day of the 2<sup>nd</sup> month after the report month **or** received at DMV by the 20<sup>th</sup> of the 2<sup>nd</sup> month after the report month.

**Enclose a \$50 penalty if you are late filing your report.**

DMV will use Part A of your report to determine if you owe tax or are due a refund. If you owe tax, DMV will send you an invoice. If you are due a refund, DMV will request the state treasurer's office process the refund. Refunds may be adjusted to compensate for percentage discounts received from your supplier.

## INSTRUCTIONS

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### DISTRIBUTOR INFORMATION

**Name.** Enter your company's name.

**FEIN/SSN.** Enter your company's Federal Employment Identification Number or social security number.

**Report Month and Year.** Enter the month and year for which you are reporting.

**Mailing Address, City, State, Zip Code.** Enter your company's mailing address, if different from the terminal street address.

**Telephone Number, Fax Number, e-mail Address.** Enter your company's telephone number, fax number, and, if applicable, e-mail address.

### SECTION 1 - INVENTORY, RECEIPTS, AND DISBURSEMENT SUMMARY

Follow the instructions provided on each line.

### SECTION 2 – PENALTY AND INTEREST CALCULATION

Follow the instructions provided on each line.

### SECTION 3 – DISCOUNT INFORMATION

Follow the instructions provided on each line.

### CERTIFICATION

**Authorized Representative's Name, Title.** Print or type the name and the title of the representative who is authorized to sign the report.

**Authorized Representative's Signature, Date.** Authorized Representative - Sign your name and write the date in the space provided.

**Telephone Number, Fax Number, e-mail Address.** Enter the authorized representative's telephone number, fax number, and, if applicable, e-mail address.

### PART A - RECONCILIATION AND EXPORT INFORMATION

**Lines A through F.** Follow the instructions provided on each line.

**Line G.** Follow the instructions provided.

**Note:** Your schedule 7 must be certified by the state to which you exported the product before DMV will finalize any refund.

**Lines H through T.** Follow the instructions provided on each line.